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F.No. GEN/ADJ/416/2025-Adjn-O/o Commr-Cus-Kandla

Date :21-11-2025

**SHOW CAUSE NOTICE**

**(under Section 28(4) of the Customs Act, 1962)**

**Whereas it appears that: -**

**1.** Intelligence gathered by the Directorate of Revenue Intelligence (hereinafter also referred to as "the DRI") indicated that M/s Global Brand Resources Private Limited (IEC No. 0313000638), Plot No. 506, Phase-II, Kandla Special Economic Zone, Gandhidham, Kutch-370230, a manufacturing unit in Kandla Special Economic Zone (KASEZ) (hereinafter also referred to as "the importer/ M/s GBR") and having their registered address as '203, Kasi, Building, Plot No. 94, Near Goenka Hall, Andheri East, Mumbai, Maharashtra - 400059' is indulged in the evasion of Customs duty through DTA clearances of 'Rock Salt' originating from Pakistan without paying applicable customs duties. The said unit was found to be importing 'Rock Salt' declaring country of origin as Pakistan in 'Bill of Entry for Home Consumption' where applicable basic customs duties is 200% while at the time of clearances in DTA, the unit was paying basic customs duties at 5% by mis-declaring Country of Origin as 'India'.

**Searches conducted during investigation:**

**2.1** A search was conducted on 24.11.2023 at the premises of M/s Global Brand Resources Private Limited, Plot No. 506, Phase-II, Kandla Special Economic Zone, Gandhidham -370230 under Panchnama dated 24.11.2023 (**RUD No. 1**). During search, Shri Ajay R. Poptani, National Sales Director of M/s Global Brand Resources Pvt. Ltd. was present at the premises. During search, it was noticed that packing of Rock Salt and other spices was going on in two different areas of the premises. Shri Ajay further told that their unit also grinds the spices in powder form and packs in retails packs for Exports and DTA Sales. Two machines were found installed in the premises where Rock Salt was being packed. On being asked about the said machines, Shri Ajay

informed that one is 'Blender Machine' used for mixing Iodine and other was 'Screw Conveyor Machine' used for sieving and filling of raw material i.e. Rock Salt in pouches. On being asked about the activities being undertaken after imports of Rock Salt, Shri Ajay stated that only crushed raw salt was being imported and for mixing of Iodine, the crushed salt was put in blender. After mixing of Iodine, packing was done as per requirement of customers. Shri Ajay further stated that they sell and export the rock salt and other spices under their brand name 'Lunn'. Shri Ajay further stated that 'Lunn' brand rock salt packed by their unit does not contain any kind of Iodine. He further stated that the 'Lunn' brand rock salt was also exported through their unit to different countries such as Japan, Russia, Thailand, Philippines, Kenya etc. Shri Ajay stated that 'Rock Salt' packed for Tata and Catch brand contains Iodine. On being asked about any other activity other than mixing Iodine and packing in sachets/plastic packets/small Plastic buckets/grinders/small glass bottles, Shri Ajay stated that no other activity was being performed on imported Rock Salt. On being asked about documents related to imported 'Rock Salt' lying in the premises, Shri Ajay informed that the said goods were imported under Bill of Entry No. 1017135 dated 11.11.2023. On going through the certificate of origin produced by Shri Ajay related to said imported goods, it was noticed that goods were of Pakistan Origin and were declared under CTH 9806 0000.

**2 . 2** Search was also conducted at the registered premises of M/s Global Brand Resources Private Limited i.e. 203, Kasi Building, Plot No. 94, Near Goenka Hall, Andheri East, Mumbai-400059 under panchnama dated 25.11.2023 (**RUD No. 2**). During the panchnama proceedings, it was informed by the person available at the premises that M/s Global Brand Resources Private Limited was being managed by Shri Himanshu Vyas only and they are not aware about any functioning of the said firm. Only some account related documents pertaining to sundry debtors and sundry creditors were retrieved during search.

**3 . Statement of concerned persons :** During the investigation, statements of following persons have been recorded under Section 108 of the Customs Act, 1962 –

**3 . 1** Statement of Shri Himanshu Jaiprakash Vyas, Director of M/s Global Brand Resources Pvt. Ltd. was recorded on 28.11.2023 (**RUD No. 3**), wherein he inter alia, stated that-

- i. He was Director of M/s Global Brand Resources Pvt. Ltd and the company was established in year December 2012. His wife Sapna

H. Vyas was also Director in the company. His unit in KASEZ Gandhidham was set up in year 2012 and his company had been granted Letter of Approval (LOA) on 14.07.2016 vide LOA No. 08/2016-17 dated 14.07.2016.

- ii. On being asked about the business activated of his company M/s Global Brand Resources Pvt. Ltd. he stated that his company was into manufacturing and processing of Salts, spices, Herbs, Seasonings and Edible Flowers and were exporting their products to various countries like Japan, Philippines, Russia, Kenya, Thailand, USA, UK, Canada, Singapore, Australia and Hong Kong.
- iii. On being asked about the manufacturing plants, he stated that their main unit was in KASEZ at address Plot No. 506, Phase-II, KASEZ, Gandhidham-370230. Apart from this unit, they have another manufacturing facility located at Godown No. 11, Plot No. 1, Sector-12, Block B, Near KASEZ, Gandhidham-370201.
- iv. When questioned regarding Bill of Entry No. 1011949 dated 05.08.2023 for the imports of Rock Salt (Light Pink) under CTH 98060000 as Raw Materials (with a declared basic customs duty of 200%) and its corresponding DTA Bill of Entry No. 2016181 dated 28.09.2023 wherein he declared CTH 25010020 with a basic duty rate 5%, he stated that the product was imported as raw material and they carried out manufacturing process at their facility to produce finished goods.
- v. When questioned about imported material Rock Salt declared in BE No. 1011949, while the finished goods in the corresponding DTA BE No. 2016181 were also described as 'Rock Salt', he stated that the finished goods was 'Iodized Rock Salt 1 KG (25010020)-Manufactured goods and 'Iodized Rock Salt 500 G (25010020)-Manufactured goods' in the said DTA BE. He further stated the imported item was declared in BE No. 1011949 dated 05.08.2023 as 'Rock Salt (Light Pink) (98060000)-Raw Materials'. He further explained the process of Rock Salt and all activities carried out by their company in detailed mentioning that they were carrying testing process, removal of impurities and moisture, etc.
- vi. On being shown the Panchnama dated 24.11.2023 drawn at the premises of M/s Global Brand Resources Pvt. Ltd., KASEZ Gandhidham and the flow chart recovered during the said Panchnama and further questioned regarding the fact about the said flowchart which did not explain any kind of manufacturing activity and that the machine installed at the premises were not performing any such activities as mentioned above, he stated that with respect to Panchnama dated 24.11.2023, Shri Ajay Poptani was only responsible for sales and marketing operations and was not competent person to explain the manufacturing processes. He

also disagreed with Shri Ajay Poptani's submission that no activities were being performed on the imported rock salt other than mixing iodine.

- vii. On being asked to go through the documents recovered under Panchnama dated 24.11.2023 wherein the goods had been declared as 'Rock Salt Pouch' in various packing weight in DTA Bill of entry No. 2004191 dated 20.04.2022 and further, during search of your premises it appeared that apart from Packing, no other activities were being carried out on the Rock Salt, he reiterated that all the manufacturing processes were being undertaken like removal of impurities like hair, thread, plastic and other foreign extraneous matter.
- viii. When questioned as how the activities carried out at the premises qualified as manufacture as per definition of 'Manufacture' as mentioned in Section 2 (r) of the SEZ Act, 2005 since it appeared that only sieving operations were being conducted through vibro sifter and Magnets, he stated that the processes undertaken refined the raw unrefined rock salt and changed the character and the usage of salt to refined edible salt. He further explained that as per the definition of manufacture, they were carrying out processes like blending and cutting which in their case was crushing the salt.
- ix. When questioned as the salt imported was already crushed, he stated that oversize salt grains were being generated due to sifting which was further crushed.
- x. It was found that imported Rock Salt originated from Pakistan and was imported through companies from UAE and on reviewing the website of those companies, it appeared that the said companies already supplied refined rock salt. On being asked about the same, he stated that they were processing imported rock salt in accordance with their standard operating process.
- xi. When questioned about the fact that goods imported by their company appeared to be already edible in nature, and further asked to explain how the nature of the goods was being changed, he denied the fact that imported goods were edible. He further stated that the imported rock salt had to be processed as per procedures to meet their utmost food safety standards.
- xii. When questioned whether iodization was a mandatory requirement for rock salt and whether the process of iodization altered its appearance or taste, he stated that iodization is not a mandatory requirement, and it does not change the appearance or taste of the rock salt.
- xiii. On being questioned whether the activities done by their unit resulted in a change in original HSN code of the goods and if no, how the final product was different from the originally imported

product, and further asked to explain in detail how such processing changed the country of origin, thus allowing them duty benefit i.e. paying only 5% BCD instead of 200% BCD, he stated that the imported goods were classified under HSN 25010020 (CTH 98060000), and that the final product was classified under HSN 25010020 as the physical and chemical properties had changed.

- xiv. On being asked to comment on the above explanations, wherein it appeared evident that no substantial process had been undertaken to change the imported product into a new product with a distinctive name, character or use and that, accordingly, there was suppression of facts and evasion of a significant amount of customs duties, he disagreed with the said observations. He further explained that their unit was carrying out the manufacturing activities during the course of processing of the finished goods at their facility. He also accepted that if any liability arises, their company will accept and pay the same.

**3 . 2** Statement of Shri Himanshu Jaiprakash Vyas, Director of M/s Global Brand Resources Pvt. Ltd. was again recorded on 07.12.2023 (**RUD No. 4**), wherein he inter alia, stated that-

- i. On being asked to go through the Project Report submitted by their unit to KASEZ authority- wherein it was observed that no flowchart had been provided for any commodity other than spices, and it was evident that no specific manufacturing activity for Rock Salt had been described in the said project report- he was asked to clarify why 'Rock Salt' was being cleared from KASEZ unit showing as a manufactured item, he explained that in food processing, many manufacturing processes are common such as cleaning, sorting, grading, grinding, blending, sieving, magnetic separation and packaging, and passing through metal detector. He further stated that the list of plant and machinery declared in the project report was applicable to all the products declared for manufacturing in the said project report.
- ii. On being asked to produce the documents showing the product imported i.e Rock Salt was non-edible, he stated that he did not possess any documents indicating whether the imported goods were edible or non-edible.
- iii. On being asked to produce documents showing that the imported goods were in 'crude' form- especially having stating that the goods were being refined- and further questioned whether there exists a crude form in 'Rock Salt' and what the corresponding HSN code would be, he stated that their refining of rock salt referred to removal of metallic impurities, extraneous matter and foreign

particles from the rock salt. He further clarified that the term Crude Rock salt did not appear in any of their documents and the applicable HSN code of Rock Salt was 25010020.

- iv. When questioned about how the removal of metallic impurities, extraneous matter, and foreign particles amounts to manufacture, and whether a new product emerges as a result of these actions, he explained that following the manufacturing process, both the chemical and physical properties of the product undergo change, resulting in the transformation of the raw material into edible iodized rock salt. He further stated that the changes in chemical properties include the introduction of iodine and a reduction in water-insoluble matter. As a chemical engineer, he explained that the chemical formula of rock salt is NaCl (sodium chloride), which naturally contains around 84 minerals. Regarding iodization, he clarified that Potassium Iodate ( $KIO_3$ ) is used in the process, rather than elemental iodine. He further explained that upon the addition of potassium iodate, the iodine content of the rock salt increases by approximately 30 ppm, resulting in the final product being classified as iodized rock salt.
- v. On being asked to go through the information available on the official website of the Food Safety and Standards Authority of India (FSSAI) [<https://www.fssai.gov.in/cms/compliancefaq.php>], wherein it was stated that the FSS (Food Products Standards and Food Additives) Regulations, 2011 and the FSS (Fortification of Foods) Regulations, 2018 provide standards only for Edible Common Salt, Iodized Salt, and Double Fortified Salt—and that salts such as black salt, pink salt, and Himalayan rock salt do not meet the minimum requirement of 96% Sodium Chloride (NaCl) on a dry basis and hence must be licensed as Proprietary Foods under the nearest category of Edible Common Salt (Food Category 12.1.1), and need not be mandatorily iodized. On being asked to explain how final product was edible, despite no prescribed FSSAI standard for Rock Salt and the fact that iodization was not mandatory, he could not provide any satisfactory reply.

**3 . 3** Statement of Shri Himanshu Jaiprakash Vyas, Director of M/s Global Brand Resources Pvt. Ltd. was again recorded on 19.12.2023 (**RUD No. 5**), wherein he inter alia, stated that-

- i. On being asked since when their company had been associated with the Tata Group for rock salt, he stated that their association with M/s Tata Group since the year 2016. When further asked about the products initially manufactured for M/s Tata Group, he

responded that they were manufacturing rock salt and black salt; however, production of black salt was discontinued.

- ii. When questioned about the contents of the agreement dated 10.02.2016, which mentions the purpose as "packing all the said products to make them into finished products in packaging material (as specified by TCL from time to time) to be sold through the distributor/stockist to the ultimate consumer," he could not provide any reply.
- iii. When asked why no purchase orders or agreements with overseas suppliers of rock salt had been submitted, despite a request made vide letter dated 14.12.2023, he stated that no such purchase orders or agreements existed with their overseas suppliers. Further, when asked whether he could provide any document showing specifications of rock salt either provided to or received from the suppliers, he confirmed that he did not have any such documents.
- iv. On being informed that the agreements indicated the raw material suppliers were pre-approved by M/s Tata, he did not provide any reply.
- v. On being asked who arranged the packaging material for products supplied to M/s Tata, he confirmed that their unit procured the packaging material. However, the artwork and content printed on the packaging were finalized by M/s Tata. He also confirmed that the wording such as 'Mfg by: [Unit Address]' printed on the rock salt packaging was also finalized by M/s Tata.
- vi. When asked to explain the provisions of the SEZ Act, 2005 and applicable rules under which they changed the Customs Tariff Heading (CTH) of rock salt from 9806 0000 to 2501 0020 and claimed a reduced BCD rate of 5% instead of the applicable 200%, he stated that he was not capable of commenting on the legal provisions related to this classification and rate.
- vii. When it was pointed out that as per Point No. 6 under the heading "Supply of the Product" in the agreement dated 08.03.2021, if TCPL (M/s TATA) arranged the transportation, the title of goods passed to TCPL, and he was asked why the DTA Bill of Entry had not been filed by M/s TCPL i.e. M/s Tata, he responded that he was not aware of this. Further, when asked whether M/s Tata had given any authorization to their company to file DTA, he could not provide any reply.

**3 . 4** Statement of Shri Himanshu Jaiprakash Vyas, Director of M/s Global Brand Resources Pvt. Ltd. was again recorded on 15.04.2024 (**RUD No. 6**), wherein he inter alia, stated that-

- i. On being asked why the origin criterion 'WO' (Wholly Obtained) was mentioned in the ASEAN-India Free Trade Preferential Tariff Certificate of Origin having Reference No. EIC/2023/013/0131208A/0015014 despite the goods not being wholly obtained in India, he stated that the said documentation and certification were handled by their Mumbai-based agent. The agent had collected documents from their internal staff, and the certificates were issued by the concerned authority based on those submissions.
- ii. On being referred to Rule 3, Rule 4 and Rule 7 of the ASEAN-India Free Trade Agreement, he admitted that he had not read or studied the agreement. He further stated that he does not possess legal knowledge or understanding of trade agreements.
- iii. On being asked to go through Section 30 of the SEZ Act, 2005, which mandates that goods cleared from SEZ to DTA are subject to applicable customs duties including those under the Customs Tariff Act, and specifically asked why BCD @200% was not paid on Rock Salt imported from Pakistan, he stated that as per his understanding, after processing or manufacturing, the finished goods became of Indian origin. He explained that applicable duties were paid based on the manufactured goods and not on the goods as originally imported.
- iv. On being asked to produce any relevant circular, instruction, section, or rule under the SEZ Act or SEZ Rules which stated that manufactured goods were different and Section 30 of the SEZ Act, 2005 was not applicable on the same, he stated that he was not aware of any such provision or circular.
- v. On being asked whether the levy of duty on DTA clearance was based on his personal understanding and whether the specific provision of Section 30 of the SEZ Act, 2005 was followed- which clearly states that 'any goods removed from Special Economic Zone to the Domestic Tariff Area shall be chargeable to duties of customs including anti-dumping, countervailing and safeguard duties under the Customs Tariff Act, 1975 (51 of 1975), where applicable, as leviable on such goods when imported, he stated that, as per his understanding, the goods cleared in DTA had not been removed as such when imported.
- vi. On being shown the invoices of one of their major suppliers i.e. M/s Amir and Hashir General Trading LLC, where the HSN code of the imported Rock Salt was mentioned as 25010020—the same code used for DTA clearances—and asked how it could be claimed that the goods were not removed "as such", he stated that the Rock Salt imported was unrefined and not suitable for human consumption. He further clarified that processing was carried out



which the finished product became edible iodized Rock Salt, packaged in retail under brands like Tata and Catch.

- vii. On being asked to provide any circular, instruction, rule under the SEZ Act or Customs Tariff or any differentiation in HSN nomenclature that distinguishes between imported Rock Salt and Rock Salt cleared into DTA, he admitted that there was only one HSN Code—25010020—for Rock Salt.
- viii. On being asked whether the decision to clear goods into DTA without paying applicable duties was made based on personal understanding or at the suggestion of someone in the company, he stated that the decision was based on his own understanding of Section 30 of the SEZ Act, 2005.

**3 . 5** Statement of Shri Bhushan Sudhir Bannur, Vice President (Commodity Sourcing), M/s. Tata Consumer Products Limited, Mumbai (also referred to as M/s TCPL) was recorded on 13.09.2024 (**RUD No. 7**), wherein he inter alia, stated that-

- i. M/s TCPL entered into a manufacturing and supply agreement with Global Brand Resources on 08.03.2021. He further added that a similar manufacturing and supply arrangement existed earlier as well.
- ii. he stated that he was not aware of GBR's sourcing practices or the HSN codes used. He further stated that their transaction with GBR was on finished goods procurement basis.
- iii. On being asked about the clause in the agreement stating that raw materials must be procured from pre-approved vendors holding valid FSSAI licenses, he stated that GBR itself was one of the approved vendors with a valid FSSAI license. He stated that since the supplied product met with their specifications, GBR continued to be their raw material supplier for finished goods.
- iv. On being shown some copy of 'Packaging Samples' of 'Tata Salt Himalayan Rock Salt' which mention 'Global Brand Resources Pvt. Ltd., Kandla Special Economic Zone' as manufacturing unit and on being asked as how as per agreement dated 08.03.2021, M/s Global Brand Resources Pvt. Ltd. was termed as a manufacturer, he stated that rock salt in its raw form contains various impurities and hence cannot be packed in consumer retail packs as it is. So, the process involves screening, sieving, cleaning etc. to remove all these impurities. Thereafter, the processed materials are taken into a blending vessel and potassium iodate (KI<sub>2</sub>O<sub>3</sub>) is added. He further added that a blending is done to ensure uniform mixing and

distribution of Iodine and thereafter, that blend of rock salt and Iodine is packed in retail packs. The above activities conducted by GBR in their view amounts to manufacture. However, on being asked to provide any legal definition of 'Manufacture' which supports their answer, he failed to provide any such definition.

- v. On being asked to explain the clause in the agreement that mentions "Taxes/Duties due to GBR-1 facility being in SEZ: @10% of invoice value," and to clarify which invoice it referred to, he stated that the agreement commenced before his tenure but as per his view that the 10% was included to estimate landed cost of finished goods coming out of SEZ. He added that invoice value referred to cost of goods sold including packaging and conversion charges.
- vi. On being asked why the agreement mentioned duty at 10% when applicable BCD was 200% on Pakistani-origin rock salt, he stated that since the goods were being cleared from SEZ to DTA, it was the responsibility of GBR (the importer) to pay applicable duties.
- vii. On being asked regarding monitoring of raw materials through monthly statement of packaging materials, yield, wastage, etc., he stated that it was sought to have visibility of inputs from finished goods.
- viii. On being asked why DTA Bills of Entry were not filed by M/s TCPL, despite the statement by GBR's director on 19.12.2023 that transportation for finished goods was arranged by M/s TCPL from the KASEZ premises and as per agreement it was mentioned that *'If TCPL arranges the transportation to take delivery of the product from the said plant, the title of the product shall pass on to TCPL'*, he failed to provide any reply.
- ix. On being asked why the packaging material used for final products supplied by GBR approved by M/s TCPL did not disclose that imported raw materials were used, he stated that M/s TCPL provided packaging specifications to ensure uniformity across multiple manufacturing sites.
- x. On being shown a printout from the website of one of M/s GBR's suppliers i.e. M/s Dorson Trading (UAE), which sources "Himalayan Pink Salt" from Pakistani mines, and further questioned about M/s TCPL's packaging also used the same term "Himalayan Rock Salt," he stated that M/s TCPL was not aware of GBR's sourcing details. He claimed that "Himalayan Rock Salt" was a registered brand of M/s TCPL and that the packaging includes a disclaimer: "This is only a brand name and does not represent its true nature."
- xi. On being asked about the clause in the agreement dated 08.03.2021 stating that the product shall be manufactured, packed, and supplied exclusively for TCPL, he explained that the clause was

intended to ensure that the specifications defined by TCPL were used only for TCPL and not shared with other customers. He admitted that GBR had been packing products for other brands.

- xii. On being shown the definitions of "beneficial owner" under the Customs Act, 1962, he stated that the agreement was on a principal-to-principal basis and that M/s TCPL had no effective control over GBR's imports.

**3 . 6** Statement of Shri Bhushan Sudhir Bannur, Vice President (Commodity Sourcing), M/s. Tata Consumer Products Limited, Mumbai was again recorded on 18.10.2024 (**RUD No. 8**), wherein he inter alia, stated that-

- i. On being asked whether M/s TCPL was aware that both the imported input and the final product were classified as "Rock Salt" under HSN 25010020, indicating that no new product had emerged, he stated that the company was not aware of the specific HSN classification under which the raw material was imported, as they were not privy to the import documentation of M/s GBR. He further stated that the input was a natural product and that they had only provided specifications for the finished goods.
- ii. When informed that there was only one HSN code 25010020 for rock salt and asked to clarify, he reiterated that the company had no access to import documents. He explained that the raw material received was impure and required processing, which was undertaken by M/s GBR.
- iii. On being referred to the agreement dated 08.03.2021 and asked to explain the clause stating "Taxes/Duties due to XYZ Unit-1 facility being in SEZ: @10% of invoice value," he stated that the invoice value referred to the cost of goods sold, inclusive of packing and conversion charges. He explained that to calculate the landed cost of goods moving from SEZ to DTA, the applicable duty needed to be considered. He further stated that the 10% duty rate mentioned in the agreement was the applicable rate at the time of signing, which was later revised to 5%, and the revised rate was then considered in cost computation.
- iv. On being asked about the details in Annexure C of the agreement, wherein costs for conversion, raw material, packaging material, wastage, and duties were all specified, it was asked to clarify how M/s TCPL could claim to be unaware of the import source and customs duty implications, he stated that raw material rates were negotiated with M/s GBR and other DTA suppliers on a monthly or quarterly basis and were comparable. He added that the raw

material prices agreed upon with M/s GBR were considered on an actual basis for computing finished goods pricing. He stated that M/s TCPL never solicited or received import invoices from M/s GBR and that the 10% duty rate was not unilaterally decided by M/s TCPL but mutually agreed for the purpose of cost determination.

- v. On being asked why a monthly stock statement was sought from M/s GBR, especially in light of the clause in the agreement requiring monthly reporting of supplied, consumed, and remaining raw and packaging materials, the representative of M/s TCPL stated that this was a standard clause in all their supply agreements.
- vi. When asked to comment on the fact that M/s TCPL had arranged transportation and the finished goods were loaded from the SEZ premises of M/s GBR, the he explained that this arrangement was made purely for logistical convenience. He stated that all risks, rights, and responsibilities pertaining to the goods remained with M/s GBR until the goods reached their DTA premises. He further stated that the lorry receipts issued reflected the DTA premises of M/s GBR as the origin point.
- vii. On being referred to the clause in the agreement stating, "If TCPL arranges the transportation to take delivery of the product from the said plant, the title of the product shall pass on to TCPL," and asked why M/s TCPL had not filed the DTA Bill of Entry, he stated that this clause was standard and pertained only to transport responsibility. He clarified that the finished goods were imported into DTA by M/s GBR, who was responsible for filing the DTA Bill of Entry.
- viii. On being presented with the details of the agreement indicating that M/s GBR acted as a manufacturing partner for M/s TCPL—with raw material suppliers, packaging material, product specifications, conversion cost, and duty rate all being determined or influenced by M/s TCPL—and asked to comment on whether M/s TCPL could be considered the 'beneficial owner' under the Customs Act, 1962, he denied that the arrangement constituted job work. He reiterated that the agreement was on a principal-to-principal basis for procurement of finished goods. He stated that product specifications and cost elements were standardized across multiple suppliers for quality control and pricing transparency. He further clarified that M/s GBR SEZ was not included in M/s TCPL's GSTIN registration and hence could not be considered an extended manufacturing arm of M/s TCPL. He asserted that M/s TCPL had no operational control over M/s GBR and that all compliance responsibilities, including customs clearance from SEZ to DTA, rested solely with M/s GBR DTA unit, which acted as the importer of record.

**3 . 7** Statement of Shri Dharmendra Varshney, WholeTime Director, M/s. DS Spiceco Private Limited, Noida was recorded on 04.07.2025 (**RUD No. 9**), wherein he inter alia, stated that-

- i. M/s DS Spiceco Private Limited first entered into agreement with M/s Global Brand Resources Pvt. Ltd., KASEZ, Gandhidham in June, 2018. M/s Global Brand Resources Pvt. Ltd. was mainly supplying various types of spices including rock salt.
- ii. On being shown agreement dated 26.03.2021 and asked about SEZ provisions that DTA clearances from KASEZ attract Customs duties as imported goods were used for Rock Salt supplied to their company, he stated that their agreement was on principal-to-principal basis and they were not concerned with customs duties as they had ordered for goods matching their specifications.
- iii. On being asked regarding clause that 'manufacturer shall disclose to DS Spiceco all product related information required to determine the prices including bills of materials, both raw material (RM) and packaging material (PM), production process, material losses, other expenses and costing necessary for the determination of the aforesaid prices' and being asked whether they have gone through the invoices of Raw Materials of Rock Salt which were procured from Pakistan, he stated that it was purely for the purpose of determination of prices and not related to duty. It is standard clause in the agreement and not asked for any details w.r.t. raw material and packing material.
- iv. On being asked regarding clause that 'manufacturer undertakes to furnish detailed weekly report/status report of the raw and packing material consisting of weekly opening stock, receipt and consumption during the week, closing stock and finished goods', he stated that it is only for review, planning and taking requisite actions.
- v. On being asked regarding clause that 'DS Spiceco shall finalize the suppliers/vendors for supply of RM and PM for the product along with its rates and quantities' and asked why they were not aware about applicable duties on goods imported from Pakistan, he stated that the approval of the suppliers/vendors were not as per names and country. The approval was only for finalizing the material as per quality required by the company.
- vi. On being asked whether they were aware that raw material i.e. 'Rock Salt' was imported by M/s Global Brand Resources Pvt. Ltd. from Pakistan without paying duty i.e. under Warehousing BE, packed for M/s DS Spiceco Private Limited and cleared under DTA

BE without paying applicable customs duties i.e. BCD@200% and changing CTH from 98060000 to 25010020, he stated that they were concerned with their specification and quality of raw material and they had given consideration for standard and specification of the raw material irrespective of sourcing

#### **4. Documentary Evidences collected during investigation:**

**4.1** Vide e-mail dated 19.12.2023, IA-I Section of KASEZ provided project report of M/s Global Brand Resources Pvt. Ltd. (**RUD No. 10**). On going through the project report and flowchart provided, it was noticed that M/s Global Brand Resources Pvt. Ltd. had not submitted any processing/manufacturing related flowchart/procedure for rock salt. They only mentioned for 'Salt' that *'Our source is Germany, France, UK & Pakistan for gourmet salts used in our seasonings and spice mix'*.

**4.2** On going through the websites of suppliers of 'Rock Salt' to M/s Global Brand Resources Pvt. Ltd., it was observed that all their suppliers were already providing 'Rock salt' of edible nature and required mesh size i.e. ready to use without any processing. The details available on website of M/s Dorson Trading FZC, UAE i.e. <https://dorsontrading.com/pink-salts/> reads as *'Our pink salts are available in different color shades and sizes as demanded by our customers. The color shades range from dark pink to medium pink to light pink while different mesh sizes are also provided including fine as well as any size in coarse.'* The details also shows that the said company has two types of manufacturing setup i.e. lamp production and edible production. The edible production related details of company reads as *'We are proud to tell that in Agro Hub we have a uniquely designed plant for edible salt. Our production of the edible salt is fully automatic which ensures a clean and standard product without any possibility of a human error. Lamp production is completely separate from the edible salt unit.'* Printouts were taken from website (**RUD No. 11**) and were also shown to Shri Himanshu Jaiprakash Vyas, Director of M/s Global Brand Resources Pvt. Ltd. during statement recorded on 28.11.2023.

**4.3** Details as available on website of FSSAI (<https://foscos.fssai.gov.in/faqs-license-registration?faqType=C>) (**RUD No. 12**) states that *'The FSS (Food Products Standards and Food Additives) Regulations, 2011 and FSS (Fortification of Foods) Regulations, 2018 provide standards only for Edible Common Salt, Iodized Salt and Double Fortified Salt. The standards for Edible Common*

*Salt specifies a minimum of 96% Sodium Chloride (NaCl) on dry basis which is not likely to be met by any of the other salts such as pink salt, black salt, Himalayan Rock salt, etc. Therefore, other salts such as Black salt, Pink Salt, Himalayan Rock Salt, etc. need to be licensed as 'Proprietary food' with nearest category as Edible common salt (FC 12.1.1) and need not be mandatorily iodized.'* Printout was taken from website and was also shown to Shri Himanshu Jaiprakash Vyas, Director of M/s Global Brand Resources Pvt. Ltd. during statement recorded on 07.12.2023.

**4.4** M/s Global Brand Resources Pvt. Ltd. submitted some documents vide letter dated 19.12.2023. The documents i.e. flow chart and photographs supplied by M/s GBR itself shows that no activity of manufacturing has been done on imported Rock Salt (**RUD No. 13**). The process shown in flowchart are:

- (i) Lab Testing
- (ii) Storage of Raw Material in warehouse
- (iii) Screening and feeding blender with Raw Material (*Iodine Mixing machine, also mentioned in panchnama dated 24.11.2023*)
- (iv) Add Iodine to Blender
- (v) Vibro Sieving (*Machine used for removing extraneous matter & oversize raw material, also mentioned in panchnama dated 24.11.2023*)
- (vi) Magnetic metal separation
- (vii) Packing in Retail packs

The flow chart/process clearly shows that only extraneous matter/oversized material were being segregated from input Rock Salt and were packed in retail packs. From the above, it is clear that no process involving a change in the physical/chemical properties was being done, nor was any new product having a distinctive name, character or use formed. It was also observed that Iodine was also being added in some rock salt for which formulation prescribed by M/s TCPL for Tata Salt – Rock Salt w.e.f. 01.06.2022 was 99.995% Rock Salt and 0.0052% Potassium Iodate. However, Iodine was not even mandatorily required to be added.

**4.5** Documents related to exports of 'Rock Salt' were called from M/s Global Brand Resources Pvt. Ltd. and they submitted some documents vide letter dated 26.12.2024 related to exports and certificate of origin obtained from Export Inspection Council, Ministry of Commerce and Industry for India-Japan Comprehensive Economic Partnership Agreement (IJEPA), Asean-India Free Trade Area Preferential Tariff Certificate of Origin (AIFTA). The documents

submitted confirmed that M/s Global Brand Resources Pvt. Ltd. knowingly was involved in mis-declaration as for both these agreements mentioned above, the criteria of 'India' origin is satisfied only if the 'minerals and other naturally occurring substances' i.e. Rock Salt is wholly generated in the country. M/s GBR being very well aware that 'Rock Salt' was imported, they filed shipping bills for exporting 'Rock Salt' as of Indian origin and also mentioned in their applications filed for IJCEPA and AIFTA that their 'Goods are wholly obtained in India and meets the origin requirements'. It is very clear that same was done intentionally and such certificates were obtained fraudulently. (**RUD No. 14**)

**4.6** M/s Tata Consumer Products Limited vide email dated 22.03.2024, furnished copies of all agreements executed with M/s Global Brand Resources Pvt. Ltd. (**RUD No. 15**). As per agreement dated 08.03.2021, it was noticed that as per Annexure C and Annexure E, rate was agreed upon between M/s TCPL and M/s GBR for conversion cost only while cost for Raw Material and Packing Materials was being paid as actual. Further being in SEZ, taxes/duties were being paid to them in SEZ @ 10% of invoice value. The rates of conversion are as under:

- i. Rock Salt Crusher (100 gm pack) : 4.0 INR/PCS  
(Crusher is a special type of glass bottle pack)
- ii. Rock Salt Refill (100 gm pack) : 2.0 INR/PCS
- iii. Rock Salt Powder (200 gm pack) : 1.0 INR/PCS
- iv. Rock Salt Powder (500 gm pack) : 2.0 INR/PCS
- v. Rock Salt Powder (1 kg pack) : 2.0 INR/PCS

On going through the above rates, it is very clear that only packaging was being done by M/s GBR for M/s TCPL. Overall view of Annexure C & Annexure E of the agreement dated 08.03.2021 indicates that M/s TCPL exercised complete control over the rock salt imported by M/s GBR. The role of M/s GBR appears to be limited to that of a contract packer for M/s TCPL, as only differential conversion charges were paid, while all other costs were borne on actuals. Further, it was also noticed that the Iodine content was added w.e.f. 1<sup>st</sup> June 2022 after addendum to agreement dated 08.03.2021 (**RUD No. 16**)

**4.7** Upon review of the packing details (**RUD No. 17**) of 'Rock Salt' for M/s TCPL, it was noticed that M/s Global Brand Resources Pvt. Ltd. was termed as 'Manufacturer and Packer'. This indicates that M/s TCPL exercised control over the declarations made by M/s GBR prior to the clearance of the said goods into the Domestic Tariff Area (DTA).



Furthermore, branding details available on the official website of M/s Tata Consumer Products Ltd. <https://www.tataconsumer.com/brands/foods/tata-salt> and various e-commerce platforms reveal that the product 'Tata Salt – Rock Salt' has also been promoted under the slogan "Desh Ki Sehat, Desh Ka Namak." The website explicitly states that '**Tata Salt truly stands tall on its brand promise of 'Desh ki Sehat, Desh ka Namak'**' (RUD No. 18). These representations suggest that, despite being well aware of the Pakistani origin of the Rock Salt supplied by M/s GBR, M/s TCPL directed or influenced mis-declaration of the goods' country of origin as 'India'. Further, some other agreement was in existence before 08.03.2021 which was on same line with M/s Tata Chemicals Limited, however, M/s TCPL was having control over the same as vide e-mail dated 01.04.2020, 08.07.2020 and 26.01.2021 sent by Shri Navneet Kumar, Head 3-P Operations, Foods of M/s Tata Consumer Products Ltd. to M/s GBR, the agreement between M/s Tata Chemicals Ltd. was made valid for period starting from 01.04.2020 till 31.03.2021. (RUD No. 19)

**4 . 8** M/s DS Spiceco Private Limited vide email dated 02.07.2025, furnished copies of all agreements executed with M/s Global Brand Resources Pvt. Ltd. (RUD No. 20). Statement was recorded under Section 108 of the Customs Act, 1962 based on agreement made between M/s GBR and M/s DS Spiceco Private Limited. It was observed from agreement that M/s DS Spiceco Private Limited was very well aware about Pakistan origin of imported goods. They were aware that goods have been procured through SEZ and duty is required to be paid on goods cleared into DTA. Despite knowing the same, they never went for price change with M/s GBR and therefore, it appears that M/s DS Spiceco Private Limited influenced mis-declaration of the goods' country of origin as 'India'.

**4.9** M/s Global Brand Resources Pvt. Ltd. vide letter dated 03.12.2024 provided Pink Salt import details, Pink Salt Domestic Sales and Pink Salt export details upto December, 2023. (RUD No. 21)

## **5. Arrest of Accused Person:**

On the basis of available evidences in the present investigation, Shri Himanshu Jaiprakash Vyas, Director of M/s Global Brand Resources Pvt. Ltd. was arrested during investigation on 19.12.2023. The accused after arrest was produced before Additional Chief Judicial Magistrate, Gandhidham, Kutch on 20.12.2023. The accused was granted bail vide order dated 12.02.2024 passed by Hon'ble High Court of Gujarat in Criminal Misc. Application (For Regular Bail - Before Chargesheet) No.

1144 of 2024.

## **6. Determination of Differential Duty: Import of goods from Pakistan cleared in DTA by mis-declaring COO:**

**6.1** As per the conditions laid down under the legal provisions of Special Economic Zone Act and Rules made thereunder in respect of removal of goods in the Domestic Tariff Area, it is provided that a unit may sell goods and services in the Domestic Tariff area on payment of Customs duties under Section 30 of the SEZ Act, 2005 read with Rule 47 of SEZ Rules, 2006, as applicable to the import of similar goods into India, under the provisions of the Foreign Trade Policy. The Section 30 of SEZ Act, 2005 provides for levy of Customs Duty equivalent to the import duty on the goods cleared from SEZ To DTA.

Section 30 of the SEZ Act, 2005 reads as under:

*30. Subject to the conditions specified in the rules made by the Central Government in this behalf:-*

*(a) any goods removed from a Special Economic Zone to the Domestic Tariff Area shall be chargeable to duties of customs including anti-dumping, countervailing and safeguard duties under the Customs Tariff Act, 1975, where applicable, as leviable on such goods when imported;*

As apparent from the facts discussed in foregoing paras, M/s Global Brand Resources Pvt. Ltd. have cleared 'Rock Salt' imported under CTH '9806 0000' and removed as such and changing the CTH to '2501 0020' without payment of applicable duty leviable on CTH 9806 0000, from Kandla SEZ to DTA, M/s Global Brand Resources Pvt. Ltd. have thus violated the provisions Customs Tariff Act, 1975, Section 12 and various other provisions of Customs Act, 1962 read with of Section 30 of the SEZ Act, 2005 and Rule 47 of SEZ Rules, 2006.

**6.2** M/s Global Brand Resources Pvt. Ltd. has imported 'Rock Salt' under CTH 98060000 as per details mentioned in **Annexure A** wherein BCD applicable is 200% *ad valorem*. Further, while clearing into DTA, the 'Rock Salt' has been classified under CTH 25010020 wherein BCD applicable is 5% *ad valorem*. The details of DTA clearances are mentioned in **Annexure B**. Further, details of exports made by M/s Global Brand Resources Pvt. Ltd. from SEZ to foreign entity is also mentioned in **Annexure C**.

**6.3** As the importer has deliberately evaded the Customs Duty by

suppressing material facts, extended period of demand of duty as laid down under Section 28(4) of the Customs Act, 1962 is clearly attracted in the instant case. The quantum of Customs Duty evaded by the importer M/s Global Brand Resources Pvt. Ltd. in the above discussed manner is required to be demanded and recovered from them. The first DTA Bill of Entry has been taken for calculation of duty which has been filed and given out of Charge after 'Out of Charge' of first Bill of Entry filed for Warehousing of goods 'Rock Salt' declared to be imported from Pakistan under CTH 98060000. Further, goods declared under CTH 25010020 in DTA Bills of Entry and declared as 'Rocks salt/Pink Salt/Himalayan Salt/etc.' has been taken for demand of applicable Customs duties. The calculation of the applicable Customs Duty and differential Duty is as per the **details mentioned in Annexure B and summarized in Table A below:**

**Table-A**

<b>B/E No./Noting No.</b>	<b>Declared Assessable Value (Rs.)</b>	<b>BCD Payable @20% (Rs.)</b>	<b>SW S payable @10% (Rs.)</b>	<b>IGS T Payable @18% (Rs.)</b>	<b>Total Customs Duty payable (Rs.)</b>	<b>Total Customs Duty paid (Rs.)</b>	<b>Differential Duty payable (Rs.)</b>
As per Annexure B	24,85,74,520/-	49,71,49,040/-	4,97,14,904/-	14,31,78,923.5/-	69,00,42,867.5/-	1,36,71,598.6/-	67,63,71,268.9/-

**6.4** Thus, the differential Customs duty totally amounting to **Rs. 67,63,71,269/- (Rupees Sixty Seven Crores, Sixty Three Lakhs, Seventy One Thousand, Two Hundred Sixty Nine Only)** is liable to be demanded and recovered from the importer under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28 AA of the Customs Act, 1962.

## **7. Brief of Investigation conducted and liability of goods for confiscation-**

**7.1** Investigation was initiated based on intelligence gathered by the Directorate of Revenue Intelligence which indicated that M/s Global Brand Resources Private Limited, a manufacturing unit in KASEZ is indulged in the evasion of Customs duty through DTA clearances of

'Rock Salt' originating from Pakistan without paying applicable customs duties. The said unit was found to be importing 'Rock Salt' declaring country of origin as Pakistan in 'Bill of Entry for Home Consumption' where applicable basic customs duties is 200% while at the time of clearances in DTA, the unit was paying basic customs duties at 5% by mis-declaring Country of Origin as 'India'. The Government of India vide Notification No. 05/2019- Customs dated 16th Feb, 2019 has fixed 200 % Basic Customs Duty on all goods originating in or exported from the Islamic Republic of Pakistan and a new tariff head 9806 0000 has been added in the First Schedule to the Customs Tariff Act. It was noticed that while importing the 'Rock Salt, into KASEZ from Pakistan, CTH declared was 9806 0000 and Country of Origin was also declared as 'Pakistan'. However, while clearing the same goods in DTA, the CTH declared was 25010020 only and the country of origin was declared as India.

**7.2** During investigation, it was noticed that for Rock Salt imported from Pakistan, only sieving and repacking activity was being conducted. The unit was also found to be involved in mixing iodine as per specific requirement of some of their clients for DTA even when the same was not required under any FSSAI rules. However, the nature of the goods remained fundamentally unchanged, as both the imported material and the final product cleared into the DTA were crushed Rock Salt.

**7.3** Statements of Shri Himanshu J. Vyas, the active Director of M/s. Global Brand Resources Pvt. Ltd. were recorded on 28.11.2023, 07.12.2023, 19.12.2023 and 15.04.2024, wherein it came to notice that Shri Himanshu J. Vyas was handling all the Imports/Exports/DTA Clearances related work in his company and he was knowingly and deliberately indulged in evasion of Customs Duties by way of mis-declaration and also other violations of the provisions of Customs Act, 1962 and the SEZ Act, 2005. On going through the project report submitted by the said unit holder for granting of LOA, it was noticed that the said unit had not submitted any such details of manufacturing activity on Rock Salt. No other activities were found to be done on the imported rock salt except mixing iodine (for few DTA clients), sieving and packing in small packages. Further, as mentioned above, the activities being performed by the said unit does not amount to manufacture as per Section 2(r) of the SEZ Act, 2005 as the goods imported was 'Rock Salt' in crushed form while manufactured goods (final product) was also 'Rock Salt'. The Section 2(r) of the SEZ Act, 2005 reads as under:

*"manufacture" means to make, produce, fabricate, assemble, process or*

*bring into existence, by hand or by machine, a new product having a distinctive name, character or use and shall include processes such as refrigeration, cutting, polishing, blending, repair, remaking, re-engineering and includes agriculture, aquaculture, animal husbandry, floriculture, horticulture, pisciculture, poultry, sericulture, viticulture and mining;*

In the given process, the new product brought into existence after activities performed must have a distinctive name, character or use, which has not happened in subject case as raw material and final product are same i.e. 'Rock Salt' in crushed form. It is pertinent to mention that Rock Salt need not to be mandatorily iodized and also there are no provided standards for Rock Salt as per the FSS (Food Products Standards and Food Additives) Regulations, 2011 and FSS (Fortification of Foods) Regulations, 2018. Thus, it is evident that Shri Himanshu J. Vyas was involved in mis-declaration of country of origin by only showing the activities of re-packing of imported crushed rock salt as manufacturing activity. It was also gathered during investigation that their suppliers from Pakistan were already supplying edible rock salt.

**7.4** However, it is pertinent to mention that the re-packing activities under consideration do not amount to manufacture. Nonetheless, even if the importer treats them as manufacturing, the country of origin will remain as 'Pakistan' and the applicable duties i.e. BCD@200% remain the same as DTA clearances from SEZ are regulated as per Section 30 of the SEZ Act, 2005 which clearly says that "*any goods removed from a Special Economic Zone to the Domestic Tariff Area shall be chargeable to duties of customs including antidumping, countervailing and safeguard duties under the Customs Tariff Act, 1975, where applicable, as leviable on such goods when imported;*"

**7.5** M/s GBR was involved in selling and export of the rock salt and other spices under their brand name 'Lunn'. It was noticed that 'Lunn' brand rock salt packed by their unit was not containing any kind of Iodine. 'Lunn' brand rock salt was also exported through their unit to different countries such as Japan, Russia, Thailand, Philippines, Kenya etc. Further, 'Rock Salt' was also being packed for M/s Tata Consumer Products Ltd. and M/s DS Spiceco Private Limited (Catch Brand). The supplies to these companies were made directly from SEZ, however invoices were issued by M/s GBR showing delivery from godown of M/s GBR located outside the KASEZ Gate. Further, it was noticed that both the companies were very well aware that goods were imported from Pakistan. Both these companies were having effective control over goods 'Rock Salt' which were imported and packed for retail sales as per their

specifications.

**7.6** Further during the course of investigation, it has been noticed that M/s TCPL had a manufacturing and supply agreement with M/s Global Brand Resources Pvt. Ltd. (GBR) since March 2021 and had similar arrangements earlier. Under this agreement, GBR supplied finished goods (rock salt) to M/s TCPL from its SEZ unit. M/s TCPL appears to have played a significant facilitating role in the overall supply chain—from defining specifications, packaging, and costing, to transporting goods from the SEZ premises of M/s GBR. While M/s TCPL formally denied knowledge of GBR's sourcing from Pakistan and the evasion of applicable customs duties, the nature of contractual clauses (including conversion charges, duty percentages, input-output monitoring, and fixed specifications) indicates willful blindness or deliberate avoidance of critical compliance aspects. Although M/s TCPL denied being a 'beneficial owner', the nature of their involvement, particularly in fixing specifications, approving packaging, tracking material movement, and receiving goods from the SEZ suggests effective influence, if not control, over the goods being imported, potentially qualifying them as a beneficial owner under Section 2(3A) of the Customs Act, 1962.

**7.7** M/s GBR submitted export-related documents via their letter dated 26.12.2024, including certificates of origin under IJCEPA and AIFTA. These certificates declared that the Rock Salt was "wholly obtained in India." Given that the Rock Salt was imported, this assertion does not meet the origin criteria for "minerals and naturally occurring substances" under both agreements. Therefore, it is evident that the certificates were obtained through intentional mis-declaration and fraud.

**7.8** The investigation has established that M/s Global Brand Resources Pvt. Ltd. deliberately mis-declared the country of origin of imported Rock Salt, resulting in substantial evasion of customs duty amounting to **Rs. 67,63,71,269/- (Rupees Sixty Seven Crores, Sixty Three Lakhs, Seventy One Thousand, Two Hundred Sixty Nine Only)**. Accordingly, the duty is liable to be demanded and recovered from M/s GBR under the provisions of Section 28(4) of the Customs Act, 1962. The Rock Salt imported under CTH 9806 0000 and cleared under CTH 2501 0020, valued at **Rs. 24,85,74,520/- (Rupees Twenty Four Crores, Eighty Five Lakhs, Seventy Four Thousand, Five Hundred Twenty Only)**, is further liable for confiscation under Section 111(m) of the Customs Act, 1962 due to mis-declaration at the time of clearance into DTA. Moreover, the mis-declaration in shipping bills filed by M/s GBR, wherein the country of origin was inaccurately shown as 'India' despite the goods being of foreign origin, renders the exported goods

approx. 135 MTS of 'Rock Salt' valued at **Rs. 2,34,51,780/- (Two Crores, Thirty Four Lakhs, Fifty One Thousand, Seven Hundred Eighty only)** liable for confiscation under Section 113(i) of the Customs Act, 1962.

## **8. Relevant Legal Provisions:**

**8.1** As per Notification No. 05/2019-Cus dated 16.02.2019, all the goods originated in Islamic Republic of Pakistan or exported from Islamic Republic of Pakistan, were attracting Basic Customs Duty @200%. Investigation revealed that to evade 200% customs duty, M/s Global Brand Resources Pvt. Ltd. had mis-declared the COO as 'India' and paid the Basic Customs duty at the rate of 5% with respect to goods originated in or exported from Pakistan. M/s Global Brand Resources Pvt. Ltd. in connivance with their associates hatched the conspiracy of manipulating the country of origin of 'Rock Salt' cleared into DTA.

### **Notification No. 05/2019-Cus dated 16.02.2019-**

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB- SECTION (i)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE

Notification No.05/2019-Customs

New Delhi, the 16<sup>th</sup> February, 2019

G.S.R. ....(E). – WHEREAS, the Central Government is satisfied that the import duty leviable on all goods originating in or exported from the Islamic Republic of Pakistan, falling under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), should be increased and that circumstances exist which render it necessary to take immediate action.

NOW, therefore, in exercise of the powers conferred by sub-section (1) of section 8A of the Customs Tariff Act, the Central Government, hereby directs that the First Schedule to the Customs Tariff Act, shall be amended in the following manner, namely:-

In the First Schedule to the Customs Tariff Act, in Section XXI, in Chapter 98, after tariff item 9805 90 00 and the entries relating thereto, the following tariff item and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"9806 00 00	All goods originating in or exported from the Islamic Republic of Pakistan	-	200 %	-".

[F.No.354/40/2019 -TRU]

(Gaurav Singh)  
Deputy Secretary to the Government of India

## **8.2 Relevant provisions of the Customs Act, 1962:**

**8.2.1 Section 28 of the Customs Act, 1962 : Recovery of duties not levied or not paid or short-levied or short-paid or erroneously refunded -**

.....

(4) Where any duty has not been <sup>10</sup>[levied or not paid or has been short-levied or short-paid] or erroneously refunded, or interest payable has not been paid, part-paid or erroneously refunded, by reason of,-

- (a) collusion; or
- (b) any wilful mis-statement; or
- (c) suppression of facts,

by the importer or the exporter or the agent or employee of the importer or exporter, the proper officer shall, within five years from the relevant date, serve notice on the person chargeable with duty or interest which has not been <sup>11</sup>[so levied or not paid] or which has been so short-levied or short-paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice.

**8.2.2 Section 28AA of the Customs Act, 1962 : Interest on delayed payment of duty. -**

(1) Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other provision of this Act or the rules made thereunder, the person, who is liable to pay duty in accordance with the provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section.

(2) Interest at such rate not below ten per cent. and not exceeding thirty-six per cent. per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid by the person liable to pay duty in terms of section 28 and such interest shall be calculated from the first day of the month succeeding the month in which the duty ought to have been paid or from the date of such erroneous refund, as the case may be, up to the date of payment of such duty.

**8.2.3 Section 112 of the Customs Act, 1962: Penalty for improper importation of goods, etc.-**



*Any person, -*

*(a) who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 111, or abets the doing or omission of such an act, or*

*(b) who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111,*

*shall be liable, -*

*(i) in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty not exceeding the value of the goods or five thousand rupees, whichever is the greater;*

*(ii) in the case of dutiable goods, other than prohibited goods, subject to the provisions of section 114A, to a penalty not exceeding ten per cent. of the duty sought to be evaded or five thousand rupees, whichever is higher :*

*Provided that where such duty as determined under sub-section (8) of section 28 and the interest payable thereon under section 28AA is paid within thirty days from the date of communication of the order of the proper officer determining such duty, the amount of penalty liable to be paid by such person under this section shall be twenty-five per cent. of the penalty so determined;*

*(iii) in the case of goods in respect of which the value stated in the entry made under this Act or in the case of baggage, in the declaration made under section 77 (in either case hereafter in this section referred to as the declared value) is higher than the value thereof, to a penalty not exceeding the difference between the declared value and the value thereof or five thousand rupees, whichever is the greater;*

*(iv) in the case of goods falling both under clauses (i) and (iii), to a penalty not exceeding the value of the goods or the difference between the declared value and the value thereof or five thousand rupees, whichever is the highest;*

*(v) in the case of goods falling both under clauses (ii) and (iii), to a penalty not exceeding the duty sought to be evaded on such goods or the difference between the declared value and the value thereof or five thousand rupees, whichever is the highest.*

#### **8.2.4 Section 114AA of the Customs Act, 1962 : Penalty**

**for use of false and incorrect material. –**

–  
*If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods.*

**8.2.5 Section 114A of the Customs Act, 1962 : Penalty for short-levy or non-levy of duty in certain cases –**

–  
*Where the duty has not been levied or has been short-levied or the interest has not been charged or paid or has been part paid or the duty or interest has been erroneously refunded by reason of collusion or any wilful mis-statement or suppression of facts, the person who is liable to pay the duty or interest, as the case may be, as determined under sub-section (8) of section 28 shall also be liable to pay a penalty equal to the duty or interest so determined:*

*Provided that where such duty or interest, as the case may be, as determined under sub-section (8) of section 28, and the interest payable thereon under section 28AA, is paid within thirty days from the date of the communication of the order of the proper officer determining such duty, the amount of penalty liable to be paid by such person under this section shall be twenty-five per cent of the duty or interest, as the case may be, so determined.*

**8.2.6 Section 113(i) of the Customs Act, 1962 : Confiscation of goods attempted to be improperly exported, etc. –**

*The following export goods shall be liable to confiscation:-*

.....

- i. *any goods entered for exportation which do not correspond in respect of value or in any material particular with the entry made under this Act or in the case of baggage with the declaration made under section 77;*

**8.2.7 Section 114: Penalty for attempt to export goods**

**improperly, etc. -**

*Any person who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 113, or abets the doing or omission of such an act, shall be liable, -*

.....

*(iii) in the case of any other goods, to a penalty not exceeding the value of the goods, as declared by the exporter or the value as determined under this Act, whichever is the greater.*

### **8.3 Relevant provisions of the Special Economic Zones Act, 2005:**

#### **8.3.1 Section 2 - Definitions:**

*In this Act, unless the context otherwise requires:*

.....

*(r) "manufacture" means to make, produce, fabricate, assemble, process or bring into existence, by hand or by machine, a new product having a distinctive name, character or use and shall include processes such as refrigeration, cutting, polishing, blending, repair, remaking, re-engineering and includes agriculture, aquaculture, animal husbandry, floriculture, horticulture, pisciculture, poultry, sericulture, viticulture and mining;*

#### **8.3.2 Section 30 - Domestic clearance by Units :**

*Subject to the conditions specified in the rules made by the Central Government in this behalf :-*

*(a) any goods removed from a Special Economic Zone to the Domestic Tariff Area shall be chargeable to duties of customs including anti-dumping, countervailing and safeguard duties under the Customs Tariff Act, 1975, where applicable, as leviable on such goods when imported; and*

*(b) the rate of duty and tariff valuation, if any, applicable to goods removed from a Special Economic Zone shall be at the rate and tariff valuation in force as on the date of such removal, and where such date is not ascertainable, on the date of payment of duty.*

### **8.4 Relevant provisions of the Special Economic Zones**

## **Rules, 2006 :**

### **8.4.1 Rule 48. Procedure for Sale in Domestic Tariff Area.-**

*(1) Domestic Tariff Area buyer shall file Bill of Entry for home consumption giving therein complete description of the goods and/or services namely, make and model number and serial number and specification along with invoice and packing list with the Authorised Officers:*

*Provided that the Bill of Entry for home consumption may also be filed by a Unit on the basis of authorization from a Domestic Tariff Area buyer.*

*(2) Valuation of the goods and/or services cleared into Domestic Tariff Area shall be determined in accordance with provisions of Customs Act and rules made thereunder as applicable to goods when imported into India:*

## **9 . Role and Culpability of various persons indulged in the evasions of custom duties by mis-declaring the country of origin in DTA sale of Rock Salt by M/s Global Brand Resources Private Limited:**

**9.1 M/s. Global Brand Resources Private Limited (Director Shri Himanshu Jaiprakash Vyas), Plot No. 506, Phase-II, Kandla Special Economic Zone, Gandhidham:** The importer M/s. Global Brand Resources Private Limited mis-declared the country of origin in DTA sale of Rock Salt which were actually removed as such and thus evaded the applicable customs duty. From the investigation, it is clear that the importer knowingly and deliberately changed the country of origin of the goods in DTA sale from Pakistan to India in order to evade applicable customs duty. By such modus operandi, the importer has evaded the payment of applicable differential customs duty to the tune of **Rs. 67,63,71,269/- (Rupees Sixty Seven Crores, Sixty Three Lakhs, Seventy One Thousand, Two Hundred Sixty Nine Only)**, by way of fraud, collusion, suppression of facts and willful mis-statement which is required to be demanded and recovered from them in terms of Section 28 (4) of the Customs Act, 1962 along with applicable interest in terms of Section 28AA of the Customs Act, 1962. They intentionally and knowingly filed DTA Bills of Entry with wrong CTH 2501 0020 instead of applicable 9806 0000. Hence, the importer has made the goods imported as 'Rock Salt' declared under CTH 25010020 in DTA bills of entry liable for confiscation under **Section 111(m) of the Customs**

**Act, 1962.** Hence, the omission and commission on the part of the importer M/s. Global Brand Resources Private Limited who were knowingly concerned in mis-declaration have rendered themselves liable to penalty under **Section 114A and Section 114AA** of the Customs Act, 1962. While clearance for exports through shipping bills, they mis-declared country of origin and wrongly availed preferential and non-preferential certificate of origins, and they have made the goods exported as 'Rock Salt' declared under CTH 25010020 in shipping bills liable for confiscation under **Section 113 (i) of the Customs Act, 1962.** Hence, the omission and commission on the part of M/s. Global Brand Resources Private Limited who were knowingly concerned in mis-declaration have rendered themselves liable to penalty under **Section 114(iii)** of the Customs Act, 1962.

**9 . 2 Shri Himanshu Jaiprakash Vyas, Director of M/s Global Brand Resources Private Limited, Plot No. 506, Phase-II, Kandla Special Economic Zone, Gandhidham, Kutch-370230:**

Shri Himanshu Jaiprakash Vyas, Director of M/s. Global Brand Resources Private Limited was looking after overall works related to the company. He mis-declared the country of origin in DTA sale of Rock Salt which were actually removed as such and thus evaded the applicable customs duty. It is clear from the investigation that they, on own understanding without any legal backing, changed the CTH of items 'Rock Salt' while clearance into DTA, which were actually imported from Pakistan. Shri Himanshu Jaiprakash Vyas knowingly and deliberately changed the country of origin of the goods in DTA sale from Pakistan to India in order to evade applicable customs duty. By such modus operandi, the importer Global Brand Resources Private Limited has evaded the payment of applicable differential customs duty to the tune of **Rs. 67,63,71,269/- (Rupees Sixty Seven Crores, Sixty Three Lakhs, Seventy One Thousand, Two Hundred Sixty Nine Only)** by way of fraud, collusion, suppression of facts and willful mis-statement. Shri Himanshu Jaiprakash Vyas intentionally and knowingly filed DTA Bills of Entry with wrong CTH 2501 0020 instead of applicable 9806 0000. Hence, the omission and commission on the part of Shri Himanshu Jaiprakash Vyas who was knowingly concerned in mis-declaration have rendered himself liable to penalty under **Section 112(a), Section 112(b) and Section 114AA** of the Customs Act, 1962. While clearance for exports through shipping bills, they mis-declared country of origin and wrongly availed preferential and non-preferential certificate of origins, and they have made the goods exported as 'Rock Salt' declared under CTH 25010020 in shipping bills liable for confiscation under **Section 113(i) of the Customs Act, 1962.** Hence, the omission and

commission on the part of the Shri Himanshu Jaiprakash Vyas who was knowingly concerned in mis-declaration have rendered himself liable to penalty under **Section 114(iii)** of the Customs Act, 1962.

**9.3 M/s Tata Consumer Products Limited (TCPL), 1, Bishop Lefroy Road, Kolkata-700020:** M/s TCPL had a manufacturing and supply agreement with M/s Global Brand Resources Pvt. Ltd. (GBR) since March 2021 and had similar arrangements earlier. Under this agreement, GBR supplied finished goods i.e. Pakistani origin Rock Salt to TCPL from its SEZ unit. TCPL played a substantial role in orchestrating and facilitating the movement of goods from the SEZ to the DTA. It was not only involved in defining the specifications of the finished product but also actively participated in determining packaging requirements and costing structures. TCPL emerged as a key facilitator in the overall supply chain, with influence spanning the entire process—from procurement of imported goods to final dispatch. The dispatch of 'Rock Salt' was shown from premises of M/s GBR located outside KASEZ in the invoices issued to M/s TCPL, however the same were being supplied directly from KASEZ. The agreement contained explicit clauses related to duty implications, input-output linkages, and fixed specifications, this suggests either a deliberate avoidance of due diligence or willful blindness to the nature of the goods' origin and the statutory obligations arising therefrom. Overall view of Annexure C & Annexure E of the agreement dated 08.03.2021 indicates that M/s TCPL exercised complete control over the rock salt imported by M/s GBR. The role of M/s GBR appears to be limited to that of a contract packer for M/s TCPL, as only differential conversion charges were paid, while all other costs were borne on actuals. The evidence clearly establishes that TCPL exercised considerable control over the imported goods, and had a direct economic interest in their clearance into the DTA. Its functional role and level of involvement point to an effective claim over the goods, even if not formally recorded in import documentation. Thus, TCPL's position aligns with the definition of 'beneficial owner' under the said section, regardless of its denial. The omission and commission on the part of M/s. TCPL who were knowingly concerned in mis-declaration have rendered themselves liable to penalty under **Section 112 (a), Section 112 (b) and Section 114AA** of the Customs Act, 1962. However, exact quantity and value of goods sold to M/s TCPL is not available, the details provided by M/s GBR shows that 8210 MTS of Rock Salt out of total imported 11195 MTS was provided to M/s TCPL during period February, 2019 to December 2023 which comes to around 73% of total imports. As one to one co-relation of goods cleared into DTA and sold to M/s TCPL is not provided by M/s GBR, it appears that goods valued at **Rs. 18,14,59,400/- (Rupees Eighteen Crores, Fourteen Lakhs,**

**Fifty Nine Thousand, Four Hundred Only)** having total customs duty evasion of **Rs. 49,37,51,026/- (Rupees Forty Nine Crores, Thirty Seven Lakhs, Fifty One Thousand, Twenty Six Only)** has been cleared for M/s TCPL.

**9.4 M/s DS Spiceco Private Limited, DS Headquarters, C 6-10, Dharmpal Satyapal (DS) Road, Sector-67, Noida-201309:**

M/s DS Spiceco Private Limited had a manufacturing and supply agreement with M/s Global Brand Resources Pvt. Ltd. (GBR) and they were very well aware about Pakistan origin of imported goods. They were aware that goods have been procured through SEZ and duty is required to be paid on goods cleared into DTA. Despite being into agreement with year 2018 and knowing that Custom duties on Pakistan origin goods have increased in year 2019, they never discussed/opted for price revision with M/s GBR for Pakistan origin 'Rock salt' which clearly establishes that M/s DS Spiceco Private Limited influenced mis-declaration of the goods' country of origin as 'India'. The 'Rock Salt' was shown being dispatched from premises of M/s GBR located outside KASEZ in the invoices issued to M/s DS Spiceco Private Limited, however the same were being supplied directly from KASEZ. The agreement contained explicit clauses related to duty implications, input-output linkages, and fixed specifications, this suggests either a deliberate avoidance of due diligence or willful blindness to the nature of the goods' origin and the statutory obligations arising therefrom. The evidence indicates that M/s DS Spiceco Private Limited exercised significant control over the imported goods, and had a direct economic interest in their clearance into the DTA. The omission and commission on the part of M/s DS Spiceco Private Limited who were knowingly concerned in mis-declaration have rendered themselves liable to penalty under **Section 112 (a), Section 112(b) and Section 114AA** of the Customs Act, 1962. However, exact quantity and value of goods sold to M/s DS Spiceco Private Limited is not available, the details provided by M/s GBR shows that 1282 MTS of Rock Salt out of total imported 11195 MTS was provided to M/s DS Spiceco Private Limited during period February, 2019 to December 2023 which comes to around 11.45 % of total imports. As one to one co-relation of goods cleared into DTA and sold to M/s DS Spiceco Private Limited is not provided by M/s GBR, it appears that goods valued at **Rs. 2,84,61,783/- (Rupees Two Crores, Eighty Four Lakhs, Sixty One Thousand, Seven Hundred Eighty Three Only)** having total customs duty evasion of **Rs. 7,74,44,510/- (Rupees Seven Crores, Seventy Four Lakhs, Forty Four Thousand, Five Hundred Ten Only)** has been cleared for M/s DS Spiceco Private Limited.

## **10. Now, therefore,**

**10.1 M/s Global Brand Resources Private Limited, Plot No. 506, Phase-II, Kandla Special Economic Zone, Gandhidham, Kutch-370230**, is hereby called upon to show cause in writing to the Pr. Commissioner/Commissioner of Customs, Custom House Kandla having his office at Office of the Commissioner of Customs, Custom House, Near Balaji Temple, Kandla-370210 within 30 (thirty) days from the date of receipt of the notice as to why:-

(i) The **7217.59 MT** import goods 'Rock Salt' valued at **Rs. 24,85,74,520/- (Rupees Twenty Four Crores, Eighty Five Lakhs, Seventy Four Thousand, Five Hundred Twenty Only)** as covered under said 46 DTA Bills of Entry mentioned in **Annexure B**, should not be re- classified under CTH 98060000 of Customs Tariff Act,1975 and the declared classification of the import goods 'Rock Salt' under CTH 25010020 should not be rejected.

(ii) The differential customs duty totally amounting to **Rs. 67,63,71,269/- (Rupees Sixty Seven Crores, Sixty Three Lakhs, Seventy One Thousand, Two Hundred Sixty Nine Only)** on the import of **7217.59 MT 'Rock Salt'** covered under said 46 DTA Bills of Entry mentioned in **Annexure B**, should not be demanded and recovered from them in terms of Section 28 (4) of the Customs Act, 1962 along with applicable interest in terms of Section 28AA of the Customs Act, 1962.

(iii) The **7217.59 MT** import goods 'Rock Salt' valued at **Rs. 24,85,74,520/- (Rupees Twenty Four Crores, Eighty Five Lakhs, Seventy Four Thousand, Five Hundred Twenty Only)** as covered under said 46 DTA Bills of Entry mentioned in **Annexure B**, should not be held liable for confiscation under Section 111(m) of the Customs Act, 1962.

(iv) Penalty should not be imposed upon them under 114A and 114AA of the Customs Act, 1962, separately for the wrongly cleared goods in DTA.

(v) The exported goods 'Rock Salt' valued at **Rs. 2,34,51,780/- (Two Crores, Thirty Four Lakhs, Fifty One Thousand, Seven Hundred Eighty only)** as covered under said 53 Shipping Bills mentioned in **Annexure C**, should not be re- classified under CTH 98060000 of Customs Tariff Act,1975 and the declared classification of the goods 'Rock Salt' under CTH 25010020 should not be rejected.



(vi) The exported goods 'Rock Salt' valued at **Rs. 2,34,51,780/- (Two Crores, Thirty Four Lakhs, Fifty One Thousand, Seven Hundred Eighty only)** as covered under said 53 Shipping Bills mentioned in **Annexure C**, should not be held liable for confiscation under Section 113(i) of the Customs Act, 1962.

(vii) Penalty should not be imposed upon them under 114 (iii) for the mis-declaration in shipping bills for wrongly exported goods 'Rock Salt' showing wrong country of origin.

(viii) the Bond furnished by them against the consignments imported duty free under provisions of SEZ Act, 2005 and Rules framed thereunder but wrongly cleared into the domestic market, should not be enforced and security if any furnished with bond should not be encashed and appropriated towards their duty liabilities, interest thereon, fine and penalties.

**10.2** Now, therefore **Shri Himanshu Jaiprakash Vyas, Director of M/s Global Brand Resources Private Limited, Plot No. 506, Phase-II, Kandla Special Economic Zone, Gandhidham, Kutch-370230** is hereby called upon to show cause in writing to the Pr. Commissioner/Commissioner of Customs, Custom House Kandla having his office at Office of the Commissioner of Customs, Custom House, Near Balaji Temple, Kandla-370210 within 30 (thirty) days from the date of receipt of the notice as to why penalty should not be imposed on them under Section 112(a), Section 112(b), Section 114(iii) and Section 114AA of the Customs Act, 1962.

**10.3** Now, therefore **M/s Tata Consumer Products Limited (TCPL), 1, Bishop Lefroy Road, Kolkata - 700020** is hereby called upon to show cause in writing to the Pr. Commissioner/Commissioner of Customs, Custom House Kandla having his office at Office of the Commissioner of Customs, Custom House, Near Balaji Temple, Kandla-370210 within 30 (thirty) days from the date of receipt of the notice as to why penalty should not be imposed on them under Section 112(a), Section 112(b) and Section 114AA of the Customs Act, 1962.

**10.4** Now, therefore **M/s DS Spiceco Private Limited, DS Headquarters, C 6-10, Dharmpal Satyapal (DS) Road, Sector-67, Noida-201309** is hereby called upon to show cause in writing to the Pr. Commissioner/Commissioner of Customs, Custom House Kandla having his office at Office of the Commissioner of Customs, Custom House, Near Balaji Temple, Kandla-370210 within 30 (thirty) days from the date of receipt of the notice as to why penalty should not be imposed on them under Section 112(a), Section 112(b) and Section 114AA of the

Customs Act, 1962.

**11.** The noticee are hereby required to produce at the time of showing cause all the evidences upon which they intend to rely in support of their defense. They are further required to indicate in their written explanation as to whether they desire to be heard in person before the case is adjudicated. If no mention is made about this in their written explanation, it will be presumed that they do not desire a personal hearing.

**12.** If no cause is shown by them against the action proposed to be taken within 30 days of receipt of this notice or if they do not appear before the adjudicating authority when the case is posted for hearing, the case would be liable to be adjudicated on the basis of evidences on records.

**13.** This Show Cause Notice is issued without prejudice to any other actions that may be taken against the persons involved in the subject case, under the provisions of the Customs Act, 1962 or any other Allied Acts for the time being in force.

**14.** The documents as listed at **Annexure-R** are relied upon and scanned copies of all relied upon documents are enclosed with this show cause notice.

**Encl: - Annexure- A, B, C & R.**

Commissioner,  
Customs House Kandla

**By Speed Post/Regd. Post/E-mail/Hand Delivery**

**List of Noticees:**

1. M/s Global Brand Resources Private Limited, Plot No. 506, Phase-II, Kandla Special Economic Zone, Gandhidham, Kutch-370230. (E-mail: himanshu@globalbrandresources.com, accounts@globalbrandresources.com)
2. Shri Himanshu Jaiprakash Vyas, Director of M/s Global Brand Resources Private Limited, Plot No. 506, Phase-II, Kandla Special Economic Zone, Gandhidham, Kutch-370230. (E-mail: himanshu@globalbrandresources.com, accounts@globalbrandresources.com)
3. M/s Tata Consumer Products Limited (TCPL), 1, Bishop Lefroy

Road, Kolkata-700020. (E-mail Id: bhushan.bannur@tataconsumer.com, sivakumar.ssankaran@tataconsumer.com, akshayap.herle@tataconsumer.com)

4. M/s DS Spiceco Private Limited, DS Headquarters, C 6-10, Dharmpal Satyapal (DS) Road, Sector-67, Noida-201309 (E-mail Id: DVarshney@dsigroup.com, nikita.shivhare@dsigroup.com, vikas.goyal@dsigroup.com)

**Copy to:-**

1. The Additional Director General, DRI, Ahmedabad
2. The Deputy Commissioner of Customs (Kandla Special Economic Zone), Gandhidham (Kutch) – 370 230
3. Guard File.